

# **NEW HAMPSHIRE**

## **INFORMATION FOR REEXAMINATION APPLICANTS FOR THE UNIFORM CPA EXAMINATION**

The New Hampshire Board of Accountancy (Board) has engaged CPA Examination Services, a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation, and grade reporting. Please read this information before completing the application form.

### **APPLICATION FORMS**

Reexamination candidates are those who:

- Have previously taken the examination as candidates of this state;
- Have taken the examination as candidates of this state, transferred to another, and now wish to return to this state.

An application form is not provided for reexamination candidates.

Reexamination candidates may apply online at [www.nasba.org](http://www.nasba.org) or by telephone with CPA Examination Service at 800-CPA-EXAM or 615-880-4250.

### **APPLICATION & EXAMINATION FEES**

All candidates are required to pay both an application fee and an examination fee. Payment can be made by credit card (Visa or Mastercard only). Candidates who choose to pay by certified check or money order must be invoiced by CPA Examination Services.

An application fee is required regardless of the number of sections scheduled. The application fees are:  
four sections: \$185.00; three sections: \$170.00; two sections: \$155.00; one section: \$140.00. This fee is not refundable.

<u>EXAMINATION SECTIONS</u>	<u>EXAMINATION FEE</u>
Auditing and Attestation	\$ 134.50
Business Environment and Concepts	\$ 100.50
Financial Accounting and Reporting	\$ 126.00
Regulation	\$ 109.00

Candidates will be able to apply for one or more section(s) of the examination at a time.

All fees must be paid at the time of application and must be in US dollars. Certified checks or money orders must be drawn on a US bank and made payable to CPA Examination Services. There is no provision for withdrawing from the examination.

Allow two weeks for complete processing of the application.

### **CANDIDATES WITH DISABILITIES**

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for candidates who qualify. Such candidates must obtain an official modification form from CPA Examination Services. Candidates must complete and submit this form each time they apply for the examination and require special modifications. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained online at [www.nasba.org](http://www.nasba.org) or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

### **NOTICE TO SCHEDULE**

After eligibility to take the examination is determined, an Authorization To Test will be sent to the National Candidate Database (NCD) at NASBA. NASBA will issue a Notice To Schedule (NTS) to eligible candidates. The NTS is sent to candidates by the method of notification indicated on the application. Once the NTS has been received, candidates are eligible to contact Prometric, Inc. (Prometric) to schedule their examination. For a list of test centers, visit Prometric's web site at [www.prometric.com](http://www.prometric.com). The New Hampshire Board of Accountancy and CPA Examination Services do not control space availability or location of the test centers.

Once an NTS has been issued, candidates have six months in which to schedule and take the approved examination section(s).

Candidates who need to reschedule must contact Prometric. Be aware that you may be required to pay a penalty or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation. Arriving for your scheduled testing appointment anytime after the scheduled start time may result in your being denied permission to test, and you will not receive a refund.

## **EXAMINATION CREDIT**

### Conditional Credit Earned on the Paper-Based CPA Examination

CPA Examination candidates are subject to the following transition requirements:

Candidates will retain conditional credits from the paper-based sections for the corresponding computer-based sections as follows;

#### Paper-based Sections

"Accounting and Reporting"  
"Auditing"  
"Business Law and Professional Responsibilities"  
"Financial Accounting and Reporting"

#### Computer-based Sections

"Regulation"  
"Auditing and Attestation"  
"Business Environment and Concepts"  
"Financial Accounting and Reporting"

The transition period is the maximum number of consecutive opportunities that the candidate had remaining prior to the computer-based test.

Candidates with conditional credit under the paper-based examination who do not pass all remaining test sections during the transition period, will lose credit for those sections passed under the paper-based examination.

### Credit For Subjects After Computerization

With the implementation of the computer-based CPA Examination, a candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took that test section(s), without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections.

Candidates must pass all four test sections of the CPA Examination within an eighteen (18) month period, which begins on the date that the first test section(s) passed is taken.

Candidates cannot retake a failed test section(s) in the same testing window and shall lose credit for each section(s) passed outside the eighteen (18) month period and must retake that section(s).

## **EXAMINATION SECTIONS**

<u>Sections</u>		<u>Length</u>
Auditing and Attestation	(AUD)	4.5 hours
Business Environment and Concepts	(BEC)	2.5 hours
Financial Accounting and Reporting	(FAR)	4.0 hours
Regulation	(REG)	3.0 hours

## **ACKNOWLEDGMENT AND NOTIFICATION**

A Receipt of Registration will be sent via US mail within 72 hours. Allow five to seven business days for receipt.

### **NAME OR ADDRESS CHANGE**

Any name or address change must be reported in writing with official documentation (e.g. copy of marriage certificate) to CPA Examination Services. Be sure to include your social security number on any correspondence with CPA Examination Services.

CPA Examination Services staff is available by telephone, Monday through Friday, between 8:00 a.m. and 4:30 p.m., Central Time.

CPA Examination Services  
New Hampshire Coordinator  
P.O. Box 198469  
Nashville, TN  
37219-8469

(800) CPA-EXAM      (615)880-4250      fax (615)880-4290  
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